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Attorneys for IBJTC Business Credit Corporation,
as successor to IBJ Whitehall Business Credit Corporation

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re: : Chapter 11
: Case No. 05-44481 (RDD)
DELPHI CORPORATION, et al., :
: (Jointly Administered)
Debtors. :
: -----X

NOTICE OF LAW FIRM MERGER AND NAME CHANGE

PLEASE TAKE NOTICE that, effective January 1, 2007, Pitney Hardin LLP, the law firm serving as counsel of record for IBJTC Business Credit Corporation, as successor to IBJ Whitehall Business Credit Corporation (“IBJ”) in the above-captioned matter, has merged with Day, Berry & Howard.

The new firm name of counsel of record for IBJ is Day Pitney LLP. Contact information is as follows:

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By: /s/ Ronald S. Beacher
RONALD S. BEACHER

Dated: January 18, 2007
New York, New York